

# **NOTICE OF BUDGET HEARING**

The governing body of  
**CITY OF CULLISON**  
 will meet on August 3, 2020 at 7:00 PM at FIRE HOUSE for the purpose of hearing and  
 answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.  
 Detailed budget information is available at FIRE HOUSE and will be available at this hearing.

## **BUDGET SUMMARY**

Proposed Budget 2021 Expenditures and Amount of Current Year Estimate for 2020 Ad Valorem Tax establish the maximum limits of the 2021 budget.  
 Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2019		Current Year Estimate for 2020		Proposed Budget for 2021		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2020 Ad Valorem Tax	Estimate Tax Rate*
General	30,573	11.876	36,000	11.904	88,500	11,509	12.071
Debt Service							
Library							
Special Fire							
Special Highway			1,074		22,000		
Water	13,692		14,000		15,026		
Non-Budgeted Funds							
Totals	44,265	11.876	51,074	11.904	125,526	11,509	12.071
Less: Transfers	0		0		0		
Net Expenditure	44,265		51,074		125,526		
Total Tax Levied	11,071		11,300		XXXXXXXXXXXXXXX		
Assessed Valuation	932,248		949,245		953,464		

### Outstanding Indebtedness,

	2018	2019	2020
January 1,	0	0	0
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	0	0	0

\*Tax rates are expressed in mills.

**CITY OF CULLISON**

City Official Title: CITY CLERK

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State of Kansas  
City  
2020

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January 1,

G.O. Bonds

Revenue Bonds

Other

Lease Purchase Principal

Total

2018
0
0
0
0
0

2019
0
0
0
0
0

2020
0
0
0
0
0

\*Tax rates are expressed in mills

**CITY OF CULLISON**

City Official Title: CITY CLERK

PH63482

**CITY OF CULLISON**

certify that: (1) the hearing mentioned in the attached publication was held; (2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2021; and (3) the Amount(s) of 2020 Ad Valorem Tax are within statutory limitations.

11,527  
NO

Date Attested: July 1 2020

**Governing Body**

## Computation to Determine Limit for 2021

		Amount of Levy
1. Total tax levy amount in 2020 budget	+ \$	11,300
2. Library levy in 2020 budget	- \$	
Other tax entity levy in 2020 budget	- \$	
3. Net tax levy	\$	11,300
<b>Percentage Adjustments</b>		
4. New improvements, remodeling and renovations for 2020 :	+ _____	0
5. Increase in personal property for 2020 :		
5a. Personal property 2020	+ _____	21,383
5b. Personal property 2019	- _____	20,734
5c. Increase in personal property (5a minus 5b)	+ _____	649
		(Use Only if > 0)
6. Valuation of annexed territory for 2020 :		
6a. Real estate	+ _____	0
6b. State assessed	+ _____	0
6c. New improvements	+ _____	0
6d. Total adjustment (sum of 6a, 6b, and 6c)	+ _____	0
7. Valuation of property that has changed in use during 2020 :	+ _____	1,376
8. Expiration of property tax abatements	+ _____	0
9. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+ _____	
10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)		2,025
11. Total estimated valuation July 1, 2020	_____	953,464
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))		0.0021
13. Percentage adjustment increase (12 times 3)	+ \$	24
14. Consumer Price Index for all urban consumers for calendar year 2019 (5 year average)		1.80%
15. Consumer Price Index adjustment (Line 3 times Line 14)	\$	203
16. Total Percentage Adjustments	\$	227
<b>Revenue Adjustments</b>		
17. Property tax revenues for debt service in 2021 budget:	+ _____	0
Property tax revenues for debt service in 2020 budget:	- _____	0
Increased property tax revenues spent on debt service		0

18. Property tax revenues spent for public building commission and lease payments in the 2021 budget: (Obligations must have been incurred prior to July 1, 2016) (Do not include amounts already reported in debt service levy)		+	_____
Property tax revenues spent for public building commission and lease payments in the 2020 budget:		-	_____
Increase property tax revenues spent on public building commission and lease payments			<u>0</u>
19. Property tax revenues spent on special assessments in the 2021 budget: (Do not include amounts already reported in debt service levy)		+	_____
20. Property tax revenues spent on court judgments or settlements and associated legal costs in the 2021 budget:		+	_____
21. Property tax revenues spent on Federal or State mandates (effective after June 30, 2015) and loss of funding from Federal sources after January 1, 2017 in the 2021 budget:		+	_____
22. Property tax revenues spent on expenses related to disaster or Federal Emergency in the 2021 budget:		+	_____
23. Law enforcement expenses - 2021 budget:		+	_____
Law enforcement expenses - 2020 budget:		-	_____
CPI adjustment	1.80%		<u>0</u>
Increased law enforcement expenses in 2021 budget: (Do not include building construction or remodeling costs)		+	<u>0</u>
24. Fire protection expenses - 2021 budget:		+	_____
Fire protection expenses - 2020 budget:		-	_____
CPI adjustment	1.80%		<u>0</u>
Increased fire protection expense in 2021 budget: (Do not include building construction or remodeling costs)		+	<u>0</u>
25. Emergency medical expenses - 2021 budget:		+	_____
Emergency medical expenses - 2020 budget:		-	_____
CPI adjustment	1.80%		<u>0</u>
Increased emergency medical expenses in 2021 budget: (Do not include building construction or remodeling costs)		+	<u>0</u>
26. Total Revenue Adjustments			<u>0</u>
<b>Levies on Behalf of Another Political or Governmental Subdivision</b>			
27. Library Levy - 2021 budget:		+	_____
Other tax entity levy - 2021 budget:		+	_____
Other tax entity levy - 2021 budget:		+	_____
28. Total Levies on Behalf of Another Political or Governmental Subdivision		+	<u>0</u>
29. Levy for Dissolved Taxing Entity (Only Use the First Year After Dissolved)		+	_____
30. Total Computed Tax Levy			<u>11,527</u>

## Other Tax Levy Limitation Tests

### Property Decline Test

Note - In order to use the test, there must be a decline in tax revenues in at least one of the years listed below.

2017 Tax Levy (Less Levy for other Governmental Units)	
2018 Tax Levy (Less Levy for other Governmental Units)	None
2019 Tax Levy (Less Levy for other Governmental Units)	None
2020 Tax Levy (Less Levy for other Governmental Units)	None

Average Tax Levy (last three years)	#DIV/0!
CPI Adjustment	#DIV/0!
Average Tax Levy Adjusted by CPI	#DIV/0!

2021 Total Tax Levy (Less Levy for Other Governmental Units)

**Exemption from Election Requirement** **#DIV/0!**

"

### Lost Valuation Test

Assessed Valuation Loss

2021 Tax Levy (Less Levy for other Governmental Units)	
2020 Tax Levy (Less Levy for other Governmental Units)	
Change in Levy	0

CPI Adjustment	203
2021 Mill Rate (Less Mills for other Governmental Units)	

Loss of Assessed Valuation Multiplied by 2021 Mill Rate	0
Total Adjustment for Loss of Assessed Valuation	203

**Exemption from Election Requirement** **Yes**

2021

CITY OF CULLISON

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2020	Ad Valorem Levy Tax Year 2019	Allocation for Proposed Year 2021				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	11,300	731	19	0	351	11
Debt Service						
Library						
Special Fire						
TOTAL	11,300	731	19	0	351	11

County Treas Motor Vehicle Estimate 731

County Treas Recreational Vehicle Estimate 19

County Treas 16/20M Vehicle Estimate 0

County Treas Commercial Vehicle Tax Estimate 351

County Treas Watercraft Tax Estimate 11

Motor Vehicle Factor 0.06469

Recreational Vehicle Factor 0.00168

16/20 Vehicle Factor 0.00000

Commercial Vehicle Factor 0.03106

Watercraft Factor 0.00097

### Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2019	Current Amount for 2020	Proposed Amount for 2021	Transfers Authorized by Statute
	<b>Totals</b>	0	0	0	
	<b>Adjustments*</b>				
	<b>Adjusted Totals</b>	0	0	0	

**\*Note:** Adjustments are required only if the transfer is being made in 2020 and/or 2021 from a non-budgeted fund.







Adopted Budget General	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	43,884	52,691	52,508
Receipts:			
Ad Valorem Tax	10,928	11,300	xxxxxxxxxxxxxxxxxx
Delinquent Tax	335		
Motor Vehicle Tax	863	769	731
Recreational Vehicle Tax	37	36	19
16/20M Vehicle Tax			0
Commercial Vehicle Tax	373	210	351
Watercraft Tax		2	11
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Compensating Use Tax	2,261	2,500	2,000
Local Sales Tax	9,809	9,000	9,000
Franchise Tax	5,453	6,000	6,000
Reimbursements	6,000	6,000	6,500
Insurance Refund	903		
Proceeds from Sale of Property	2,000		
In Lieu of Tax (IRB)			
Interest on Idle Funds	9		
Neighborhood Revitalization Rebate			0
Miscellaneous	409		
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>39,380</b>	<b>35,817</b>	<b>24,612</b>
<b>Resources Available:</b>	<b>83,264</b>	<b>88,508</b>	<b>77,120</b>
Expenditures:			
Salaries & Wages	9,394	10,000	11,000
Contractual	16,948	18,000	18,000
Commodities	1,135	2,000	2,500
Capital Outlay		6,000	57,000
Water Fund Expenses	2,940		
Cash Forward (2021 column)			
Miscellaneous	156		
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>30,573</b>	<b>36,000</b>	<b>88,500</b>
Unencumbered Cash Balance Dec 31	52,691	52,508	xxxxxxxxxxxxxxxxxx
2019/2020/2021 Budget Authority Amount	83,500	86,000	88,500
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			88,500
Tax Required			11,380
Delinquent Comp Rate: 1.1%			129
Amount of 2020 Ad Valorem Tax			11,509

CPA Summary

CITY OF CULLISON

2021

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget Special Highway	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	15,529	18,254	19,740
Receipts:			
State of Kansas Gas Tax	2,725	2,560	2,260
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>2,725</b>	<b>2,560</b>	<b>2,260</b>
<b>Resources Available:</b>	<b>18,254</b>	<b>20,814</b>	<b>22,000</b>
Expenditures:			
Street Repair and Maint		1,074	22,000
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>0</b>	<b>1,074</b>	<b>22,000</b>
Unencumbered Cash Balance Dec 31	18,254	19,740	0
2019/2020/2021 Budget Authority Amount	19,175	20,000	22,000

Adopted Budget Water	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	615	526	526
Receipts:			
Charges to Customers	13,603	14,000	14,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>13,603</b>	<b>14,000</b>	<b>14,500</b>
<b>Resources Available:</b>	<b>14,218</b>	<b>14,526</b>	<b>15,026</b>
Expenditures:			
Salaries & Wages	8,295	8,500	8,750
Contractual	4,750	4,500	4,750
Commodities	647	1,000	1,526
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>13,692</b>	<b>14,000</b>	<b>15,026</b>
Unencumbered Cash Balance Dec 31	526	526	0
2019/2020/2021 Budget Authority Amount	19,010	18,000	15,026

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